

Exhibit B

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

Adv. Pro. No. 08-01789 (CGM)

SIPA LIQUIDATION

(Substantively Consolidated)

In re

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the Substantively
Consolidated SIPA Liquidation of Bernard L. Madoff
Investment Securities LLC and the Chapter 7 Estate of
Bernard L. Madoff,

Plaintiff,

v.

Citibank, N.A., Citicorp North America, Inc., and
Citigroup Global Markets Limited,

Defendant.

Adv. Pro. No. 10-05345 (CGM)

**ORDER DENYING DEFENDANTS' MOTION TO DISMISS THE
COMPLAINT UNDER BANKRUPTCY RULE 7012(b) AND
FEDERAL RULE OF CIVIL PROCEDURE 12(b)(6)**

Citibank, N.A., Citicorp North America, Inc., and Citigroup Global Markets Limited's (collectively, "Defendants") motion to dismiss the Amended Complaint under Bankruptcy Rule 7012(b) and Federal Rule of Civil Procedure 12(b)(6) (the "Motion") came on for hearing before

the Court on September 14, 2022 (the “Hearing”). The Court has considered the Motion, the papers filed in support of and in opposition to the Motion, the Amended Complaint, and the statements of counsel at the Hearing, and the Court has issued a memorandum decision, dated September 27, 2022, regarding the Motion (the “Decision”). Based on the record in this adversary proceeding, including the Decision, IT IS ORDERED:

1. The Motion to dismiss the Amended Complaint is denied.
2. The deadline for Defendants to file an answer to the Amended Complaint is November 10, 2022.
3. The Court shall retain jurisdiction to implement or enforce this Order.

Dated: October 13, 2022
Poughkeepsie, New York



/s/ Cecelia G. Morris

Hon. Cecelia G. Morris
U.S. Bankruptcy Judge